



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MILLADORE WATER UTILITY

Principal Office: 722 BRADLEY AVENUE
P.O. BOX 28
MILLADORE, WI 54454

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MILLADORE WATER UTILITY**Utility Address:** 722 BRADLEY AVENUE

P.O. BOX 28

MILLADORE, WI 54454

When was utility organized? 4/6/1993**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MAUREEN KARALIUNAS**Title:** CLERK**Office Address:**

722 BRADLEY AVENUE

P.O. BOX 28

MILLADORE, WI 54454

Telephone: (715) 341 - 2911**Fax Number:** (715) 341 - 5737**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JEFF KROPP**Title:** CPA**Office Address:** ACCOUNTING WORKSHOP SC

5001 HEFFRON STREET

STEVENS POINT, WI 54481

Telephone: (715) 341 - 2911**Fax Number:** (715) 341 - 5737**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFF KROPP**Title:** CPA**Office Address:** ACCOUNTING WORKSHOP SC

5001 HEFFRON STREET

STEVENS POINT, WI 54481

Telephone: (715) 341 - 2911**Fax Number:** (715) 341 - 5737**E-mail Address:****Date of most recent audit report:** 3/10/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ARNOLD MANEL**Title:** VILLAGE TRUSTEE**Office Address:**722 BRADLEY AVENUE
MILLADORE, WI 54454**Telephone:** (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

Name: BERNARD KARALIUNAS**Title:** VILLAGE TRUSTEE**Office Address:**722 BRADLEY AVENUE
MILLADORE, WI 54454**Telephone:** (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

Name: JAMES V FUEHRER**Title:** VILLAGE PRESIDENT**Office Address:**722 BRADLEY AVENUE
MILLADORE, WI 54454**Telephone:** (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

Name: STEVE KING**Title:** WATER SUPERINTENDENT**Office Address:**722 BRADLEY AVENUE
MILLADORE, WI 54454**Telephone:** (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

MARY BETH CZAIKOWSKI

JIM DICKRELL

JIM FUEHRER

ARNOLD MANEL

ELIZABETH SCHOLZE

DOUGLAS SIEVWRIGHT

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	37,861	30,123	1
Operating Expenses:			
Operation and Maintenance Expense (401)	30,502	18,425	2
Depreciation Expense (403)	33,535	34,209	3
Amortization Expense (404)	595	111	4
Taxes (408)	26,923	29,854	5
Total Operating Expenses	91,555	82,599	
Net Operating Income	(53,694)	(52,476)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(53,694)	(52,476)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	14,256	11,573	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	14,256	11,573	
Total Income	(39,438)	(40,903)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(39,438)	(40,903)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,476	8,584	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,476	8,584	
Net Income	(46,914)	(49,487)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(42,073)	7,414	19
Balance Transferred from Income (433)	(46,914)	(49,487)	20
Miscellaneous Credits to Surplus (434)	26,055		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(62,932)	(42,073)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM BANKS AND SPECIAL ASSESSMENTS COLLECTED	14,256	4
Total (Acct. 419):	14,256	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FOREGIVENESS OF TAX EQUIVALENT	26,055	8
Total (Acct. 434):	26,055	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	37,861	0	0	0	37,861	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	37,861	0	0	0	37,861	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,752,462	1,714,572	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	67,260	33,725	2
Net Utility Plant	1,685,202	1,680,847	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	34,606	27,361	8
Temporary Cash Investments (132)	23,430	20,505	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	263	474	11
Other Accounts Receivable (143)	165,941	175,053	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	0	0	15
Prepayments (165)	2,336	2,502	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	226,576	225,895	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,249	3,844	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	3,249	3,844	
Total Assets and Other Debits	1,915,027	1,910,586	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	70,324	17,311	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(62,932)	(42,073)	23
Total Proprietary Capital	7,392	(24,762)	
LONG-TERM DEBT			
Bonds (221)	161,993	178,652	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	161,993	178,652	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	798	167	28
Payables to Municipality (233)	2,906	30,123	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	620	658	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	4,324	30,948	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,741,318	1,725,748	38
Total Liabilities and Other Credits	1,915,027	1,910,586	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,752,462	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,752,462	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	67,260	0	0	0	9
Total Accumulated Provision	67,260	0	0	0	
Net Utility Plant	1,685,202	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	33,725				33,725	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,535				33,535	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	33,535	0	0	0	33,535	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	67,260	0	0	0	67,260	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ISSUANCE COSTS	595	404	3,249	1
Total			3,249	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	17,311	1
Changes during year (explain):		
12/31/1996 PAYABLE FORGIVEN A/C 233	30,123	2
HWY N EXTENSION COSTS	22,890	3
Balance end of year	70,324	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SPECIAL ASSESSMENT B BONDS	06/27/1995	06/01/2034	5.00%	161,993	1
Total Bonds (Account 221):				161,993	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	26,923	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	26,923	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	776	7
PSC Remainder Assessment	92	8
Other (explain):		
TAX EQUIVALENT FOREGIVEN	26,055	9
Total payments and other debits	26,923	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
6/27/1995 B BONDS	658	7,476	7,514	620	1
Subtotal	658	7,476	7,514	620	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	658	7,476	7,514	620	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,725,748					1,725,748	1
Add credits during year:							
For Services						0	2
For Mains	15,570					15,570	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,741,318	0	0	0	0	1,741,318	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,246,536					1,246,536	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	263	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	263	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	165,941	11
Total (Acct. 143):	165,941	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE COVERAGE	2,336	13
Total (Acct. 165):	2,336	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
EXCESS REIMBURSEMENTS FROM GENERAL FUND	2,906	16
Total (Acct. 233):	2,906	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,733,517	0	0	0	1,733,517	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	50,492	0	0	0	50,492	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,733,533	0	0	0	1,733,533	6
Other (specify):					0	7
Average Net Rate Base	(50,508)	0	0	0	(50,508)	
Net Operating Income	(53,694)	0	0	0	(53,694)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	43,817	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(52,502)	3
Other (Specify):		4
Total Average Proprietary Capital	(8,685)	
Net Income		
Net Income	(46,914)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

EXTENSION OF SERVICE ALONG HIHWAY N COMPLETED IN 1997

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Accumulated amortization of \$484 on 12/31/96 offset against account 181 FOY from account 110 FOY.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Ms. Maureen Karaliunas, Clerk
Milladore Water Utility
P.O. Box 28
Milladore, WI 54454-0028

Re: Authorization of Depreciation Rates for New Utility File DWCCA-3675-JPL

Dear Ms. Karaliunas:

The depreciation rates on the enclosed schedule are effective January 1, 1998. The annual expense for each account is the depreciation rate multiplied times the average of first of year and end of year plant investment. The amount computed is recorded in the general journal by debiting Account 403, Depreciation Expense, and crediting Account 110, Accumulated Provision for Depreciation.

The allocation of initial construction costs is significantly different from estimates in our files. It appears that Water Plant In Service balances on pages W-8 and W-9 are not in conformance with the Uniform System of Accounts. Please note that the following adjustments should be made, and these changes should be reflected in the 1998 annual report.

1. The costs of Pumping and Power Equipment described on page W-12 should be recorded in Accounts 323 through 328. It is noted that no balances are reported in these accounts.
2. The costs of Water Treatment Plant described on page W-13, lines 13-22, should be recorded in Accounts 331 and 332. It is noted that no balances are reported in these accounts.

If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\milladore.doc

Enclosure

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-12)

Hwy N extension costs paid by general fund & forgiven.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

6/1/98

PJL

June 12, 1998

Ms. Maureen Karaliunas, Clerk
Milladore Water Utility
P.O. Box 28
Milladore, WI 54454-0028

Re: 1997 Analytical Review DWCCA-3675-PJL

Dear Ms. Karaliunas:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As instructed in Headnote 3 at the top of the Water Utility Plant In Service Schedule on Copy 1 of page W-8, please provide an explanation of the \$15,000 reported as an addition during the year for Account 310, Land and Land Rights, in column (c) of line 4.
2. Please provide an explanation of how the mains reported as added during the year in column (e) of the Water Mains Schedule on page W-14 were financed.
3. Please provide the number of meters tested during the year, column (g) of the Meters Schedule on page W-16.
4. Please provide the average number of customers for residential and commercial metered sales to general customers, column (b) of lines 4 and 5 of the Water Operating Revenues-Sales of Water Schedule on page W-2.
5. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page

FINANCIAL SECTION FOOTNOTES

Lines
Column
Reported As
Should Be

F-18 15 & Total b Blank 263

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\3675 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		37,458	1
Total Sales of Water		37,458	
Other Operating Revenues			
Forfeited Discounts (470)		99	2
Other Water Revenues (474)		304	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		403	
Total Operating Revenues		37,861	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		21,402	5
General Operating Expenses (680-690)		9,100	6
Total Operation and Maintenance Expenses		30,502	
Other Operating Expenses			
Depreciation Expense (403)		33,535	7
Amortization Expense (404)		595	8
Taxes (408)		26,923	9
Total Other Operating Expenses		61,053	
Total Operating Expenses		91,555	
NET OPERATING INCOME		(53,694)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	96	3,144	15,402	4
Commercial	9	359	1,718	5
Industrial				6
Total Metered Sales to General Customers (461)	105	3,503	17,120	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		18,652	8
Other Sales to Public Authorities (464)	1	465	1,686	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	107	3,968	37,458	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	18,652	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	18,652	
Forfeited Discounts (470):		
Customer late payment charges	99	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	99	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
FIRE CALLS, WELL PERMIT FEES	304	8
Total Other Water Revenues (474)	304	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,700	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,527	3
Chemicals (630)		4
Supplies and Expenses (640)	3,767	5
Repairs of Water Plant (650)	8,408	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	21,402	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,423	8
Office Supplies and Expenses (681)	351	9
Outside Services Employed (682)	2,809	10
Insurance Expense (684)	2,959	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	558	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,100	
Total Operation and Maintenance Expenses	30,502	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,055	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		26,055	
Social Security		776	3
PSC Remainder Assessment		92	4
Other (specify): NONE			5
Total tax expense		26,923	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257972				3
County tax rate	mills		7.466610				4
Local tax rate	mills		8.190047				5
School tax rate	mills		12.097122				6
Voc. school tax rate	mills		2.132833				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.144584				10
Less: state credit	mills		2.480072				11
Net tax rate	mills		27.664512				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.190047				14
Combined School Tax Rate	mills		14.229955				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.420002				17
Total Tax Rate	mills		30.144584				18
Ratio of Local and School Tax to Total	dec.		0.743749				19
Total tax net of state credit	mills		27.664512				20
Net Local and School Tax Rate	mills		20.575451				21
Utility Plant, Jan. 1	\$	1,690,386	1,690,386				22
Materials & Supplies	\$	0					23
Subtotal	\$	1,690,386	1,690,386				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,690,386	1,690,386				26
Assessment Ratio	dec.		0.749117				27
Assessed Value	\$	1,266,297	1,266,297				28
Net Local & School Rate	mills		20.575451				29
Tax Equiv. Computed for Current Year	\$	26,055	26,055				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,055					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	24,186		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	24,186	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	25,104	15,000	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	255,844		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	280,948	15,000	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	412,694		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	412,694	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			24,186	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	24,186	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			40,104	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			255,844	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	295,948	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			412,694	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	412,694	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	319,751		26
Transmission and Distribution Mains (343)	526,885	15,807	27
Fire Mains (344)			28
Services (345)	66,787		29
Meters (346)	8,796		30
Hydrants (348)	70,581	7,083	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	992,800	22,890	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	3,944		38
Other Tangible Property (390)			39
Total General Plant	3,944	0	
Total utility plant in service directly assignable	1,714,572	37,890	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,714,572	37,890	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			319,751	26
Transmission and Distribution Mains (343)			542,692	27
Fire Mains (344)			0	28
Services (345)			66,787	29
Meters (346)			8,796	30
Hydrants (348)			77,664	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,015,690	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			3,944	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	3,944	
Total utility plant in service directly assignable	0	0	1,752,462	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	1,752,462	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			331	331	1
February			291	291	2
March			335	335	3
April			344	344	4
May			396	396	5
June			372	372	6
July			361	361	7
August			341	341	8
September			303	303	9
October			338	338	10
November			307	307	11
December			350	350	12
Total for year	0	0	4,069	4,069	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				4,069	16
Less: Water sold				3,968	17
Losses and unaccounted for				101	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
THE BROKEN WATER MAINS, FLUSHING OF HYDRANTS					
Maximum gallons pumped by all methods in any one day during reporting year				29,500	21
Date of maximum: 12/28/1997					22
Cause of maximum:					23
BROKEN MAIN					
Minimum gallons pumped by all methods in any one day during reporting year				5,500	24
Date of minimum: 1/19/1997					25
Total KWH used for pumping for the year				18,972	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TRESTIK ROAD	1	250	6	108,000	Yes	1
TRESTIK ROAD 2	2	260	6	108,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 1	WELL 2	1
Location	TRESTIK ROAD	TRESTIK ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	RED JACKET	RED JACKET	5
Year Installed	1995	1995	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	50	50	8
Pump Motor or Standby Engine Mfr	FRANKILN	FRANKLIN	10
Year Installed	1995	1995	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	5	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1995		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	198		10
Total capacity in gallons	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	4.000	334				334	1
P	D	6.000	5,384	18			5,402	2
M	D	8.000	2,887				2,887	3
P	D	8.000	14,881	784			15,665	4
P	D	10.000	165				165	5
Total Within Municipality			23,651	802	0	0	24,453	
Total Utility			23,651	802	0	0	24,453	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	108				108		1
M	1.500	1				1		2
M	2.000	1				1		3
Total Utility		110	0	0	0	110	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	110				110		1
0.750	1				1		2
1.000	1				1		3
Total:	112	0	0	0	112	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	96	7		5		2	110	1
0.750		1					1	2
1.000				1			1	3
Total:	96	8	0	6	0	2	112	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	42	2			44	2
Total Fire Hydrants	42	2	0	0	44	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	44
Number of distribution system valves end of year:	88
Number of distribution valves operated during year:	28

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 310 addition is for seeding of land where mains were installed due to construction of utility.

Water Mains (Page W-15)

Village general fund paid the cost of county hwy N extension.
